

## General Instructions to Complete the Authority Budget Workbook

Authority Budget Template Version 2025, 2025-2026, and 2026

\*\*This version of the authority budget template is required to be used for all authority budget cycles with a start date of July 1, 2024 and later.

- a) This workbook shall be used for completing the Authority Introduced and Adopted Budgets.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray and yellow highlighted sections of the worksheet.
- e) Begin by navigating to the "KEY INPUTS" tab.

Select the Authority by clicking on cell B5 and selecting from the dropdown menu. This will populate the entity name and county.

- f) Continue to complete each of the fields in order to populate standard information throughout the workbook.  
When copying information from another document, users must select "Paste Values" when pasting the information into this
- g) workbook.
- h) In all "signature" cells, enter the email address of the certifying official.

<b>Fiscal Year Begin:</b>	2026	<b>Governing Body Members</b>		<i>Commissioner names will appear on the approval and adoption resolutions in the order they are listed on this page.</i>		
<b>Fiscal Year End:</b>	2026	<i>Commissioner #1 Salvatore DeSantis</i>				
<b>Begin Date:</b>	January 1, 2026	<i>Commissioner #2 Frank Piazza</i>				
<b>End Date:</b>	December 31, 2026	<i>Commissioner #3 Felix Enriquez</i>				
<b>Authority Name:</b>	North Bergen Municipal Utilities Authority	<i>Commissioner #4 Joseph Lombardi</i>				
<b>Web Address</b>	<a href="http://www.nbmua.com">www.nbmua.com</a>	<i>Commissioner #5 Ted Gozinsky</i>				
<b>Certification Sections</b>		<b>Commissioner #6</b>				
<b>Preparer Certification</b>		<b>Commissioner #7</b>				
<b>Preparer Name</b>	Patricia Bartoli	<b>Commissioner #8</b>	<i>Regional Authorities.</i>			
<b>Title</b>	Chief Financial Officer	<b>Commissioner #9</b>	<i>Regional Authorities.</i>			
<b>Address</b>	6200 Tonnelle Ave	<b>Commissioner #10</b>	<i>Regional Authorities.</i>			
<b>Address 2</b>	North Bergen, NJ 07047	<b>Commissioner #11</b>	<i>Regional Authorities.</i>			
<b>Phone</b>	201-422-0100	<b>Commissioner #12</b>	<i>Regional Authorities.</i>			
<b>Fax</b>	201-422-0755	<b>Commissioner #13</b>	<i>Regional Authorities.</i>			
<b>Email</b>	<a href="mailto:pbartoli@nbmua.com">pbartoli@nbmua.com</a>	<b>Commissioner #14</b>	<i>Regional Authorities.</i>			
<b>Approval Certification</b>						
<b>Officer's Name</b>	Maria I Hernandez	<b>Authority Operations and Functions:</b>				
<b>Title</b>	Secretary	<b>Operation #1</b>	WasteWater			
<b>Address</b>	6200 Tonnelle Ave	<b>Operation #2</b>	Solid Waste			
<b>Address 2</b>	North Bergen, NJ 07047	<b>Operation #3</b>	Operation #3			
<b>Phone</b>	201-422-0100	<b>Operation #4</b>	Operation #4			
<b>Fax</b>	201-422-0755	<b>Operation #5</b>	Operation #5			
<b>Email</b>	<a href="mailto:mhernandez@nbmua.com">mhernandez@nbmua.com</a>	<b>Operation #6</b>	Operation #6			
<b>Internet Certification</b>						
<b>Officer's Name</b>	Patricia Bartoli					
<b>Title</b>	Chief Financial Officer					
<b>Adoption Certification</b>						
<b>Officer's Name</b>	Maria I Hernandez					
<b>Title</b>	Secretary					
<b>Address</b>	6200 Tonnelle					
<b>Address 2</b>	North Bergen, NJ 07047					
<b>Phone</b>	201-422-0100					
<b>Fax</b>	201-422-0755					
<b>Email</b>	<a href="mailto:mhernandez@nbmua.com">mhernandez@nbmua.com</a>					
<b>Capital Budget/Program Certification</b>						
<b>Officer's Name</b>	Maria I Hernandez					
<b>Title</b>	Secretary					
<b>Address</b>	6200 Tonnelle Ave					
<b>Address 2</b>	North Bergen, NJ 07047					
<b>Phone</b>	201-422-0100					
<b>Fax</b>	201-422-0755					
<b>Email</b>	<a href="mailto:mhernandez@nbmua.com">mhernandez@nbmua.com</a>					

<b>Fiscal Year</b>	<b><u>Start Year</u></b>	<b><u>End Year</u></b>
	<b>2026</b>	<b>2026</b>

*Authority Budget of:  
North Bergen Municipal Utilities Authority*

**State Filing Year** **2026**

*For the Period: January 1, 2026 to December 31, 2026*

**www.nbmua.com**  
Authority Web Address



*Division of Local Government Services*

**2026 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2026**

North Bergen Municipal Utilities Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

*It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

*It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: \_\_\_\_\_ Date: \_\_\_\_\_

# **2026 PREPARER'S CERTIFICATION**

North Bergen Municipal Utilities Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in form, and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	pbartoli@nbmua.com
Name:	Patricia Bartoli
Title:	Chief Financial Officer
Address:	6200 Tonnelle Ave North Bergen, NJ 07047
Phone Number:	201-422-0100
Fax Number:	201-422-0755
E-mail Address:	pbartoli@nbmua.com

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.nbmua.com
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Annual Comprehensive Financial Report (Unaudited) or similar financial information  
*(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any renumeration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying Compliance:

Patricia Bartoli

Title of Officer Certifying Compliance:

Chief Financial Officer

Signature:

pbartoli@nbmua.com

# **2026 APPROVAL CERTIFICATION**

North Bergen Municipal Utilities Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body North Bergen Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 12, 2025.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the governing body thereof.

<b>Officer's Signature:</b>	mherandez@nbmua.com
<b>Name:</b>	Maria I Hernandez
<b>Title:</b>	Secretary
<b>Address:</b>	6200 Tonnelle Ave North Bergen, NJ 07047
<b>Phone Number:</b>	201-422-0100
<b>Fax Number:</b>	201-422-0755
<b>E-mail Address:</b>	mherandez@nbmua.com

# 2026 AUTHORITY BUDGET RESOLUTION

## North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

WHEREAS, the Annual Budget for North Bergen Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the North Bergen Municipal Utilities Authority at its open public meeting of November 12, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$29,980,375.00, Total Appropriations including any Accumulated Deficit, if any, of \$32,133,681.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,153,306.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$73,300,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the North Bergen Municipal Utilities Authority, at an open public meeting held on November 12, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the North Bergen Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026, is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the North Bergen Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 10, 2025.

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(Secretary's Signature)

### **Governing Body Recorded Vote**

# **2026 ADOPTION CERTIFICATION**

North Bergen Municipal Utilities Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the North Bergen Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on January 00, 1900.

<b>Officer's Signature:</b>			
<b>Name:</b>	Maria I Hernandez		
<b>Title:</b>	Secretary		
<b>Address:</b>	6200 Tonnelle North Bergen, NJ 07047		
<b>Phone Number:</b>	201-422-0100	<b>Fax:</b>	201-422-0755
<b>E-mail address:</b>	mhernandez@nbtua.com		

# 2026 ADOPTED BUDGET RESOLUTION

## North Bergen Municipal Utilities Authority

## **FISCAL YEAR: January 01, 2026 to December 31, 2026**

WHEREAS, the Annual Budget and Capital Budget/Program for the North Bergen Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the North Bergen Municipal Utilities Authority at its open public meeting of January 0, 1900; and

WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$0.00, Total Appropriations, including any Accumulated Deficit, if any, of \$0.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$0.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the North Bergen Municipal Utilities Authority at an open public meeting held on that the Annual Budget and Capital Budget/Program of the North Bergen Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.

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(Secretary's Signature)

### **Governing Body Recorded Vote**

**2026 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

1. Complete a brief statement on the Fiscal Year 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

Revenues:

Connection Fees have increased over last year due to a few projects currently approved/being built  
Recycling Grant has increased this year and is expected to be the same or more next year  
Interest on investment have increased this year and is expected to be the same next year.

Expenditures

Total COPS will increase due to the purchase of the sewer system and the costs that will be increased..  
Unrestricted Net Position Utilized is simply to balance the budget.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Program.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or shared service payments, **pilot** payments, or other types of contracts or agreements. (Example - To provide police services to the Authority, etc. and explain the reason for the transfer (i.e. to balance the County/Municipal Budget, etc.)

To balance the budget

5. The proposed budget must not reflect an anticipated deficit from 2025 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

**(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?**

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

*Answer the question below using the space provided.*

6. Attach in FAST a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in rate structure, if applicable. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**".

2026 Rates have not yet been determined

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2026

Please complete the following information regarding this Authority. All information requested below must be completed.

<b>Name of Authority:</b>	North Bergen Municipal Utilities Authority		
<i>Federal ID Number:</i>	22-2772011		
<i>Address:</i>	6200 Tonnelle Ave		
<i>City, State, Zip:</i>	North Bergen	NJ	07047
<i>Phone: (ext.)</i>	201-422-0100	<i>Fax:</i>	201-422-0755

<b>Preparer's Name:</b>	Patricia Bartoli		
<i>Preparer's Address:</i>	6200 Tonnelle Ave		
<i>City, State, Zip:</i>	North Bergen		
<i>Phone: (ext.)</i>	201-422-0100	<i>Fax:</i>	201-422-0755
<i>E-mail:</i>	<a href="mailto:pbartoli@nbtua.com">pbartoli@nbtua.com</a>		

<b>Chief Executive Officer*</b>	Frank Pestana		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	201-422-0100	<i>Fax:</i>	201-422-0755
<i>E-mail:</i>	<a href="mailto:fpestana@nbtua.com">fpestana@nbtua.com</a>		

<b>Chief Financial Officer*</b>	Patricia Bartoli		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	201-422-0100	<i>Fax:</i>	201-422-0755
<i>E-mail:</i>	<a href="mailto:pbartoli@nbtua.com">pbartoli@nbtua.com</a>		

<b>Name of Auditor:</b>	Gary Vinci		
<i>Name of Firm:</i>	Lerch, Vinci & Bliss		
<i>Address:</i>	17 17 Route 208		
<i>City, State, Zip:</i>	Fairlawn		
<i>Phone: (ext.)</i>	201-791-7100	<i>Fax:</i>	201-791-3035
<i>E-mail:</i>	<a href="mailto:rhaag@lvb.com">rhaag@lvb.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

3. Provide the number of regular voting members of the governing body:

*(5 or 7 per State statute, possibly more for regional authorities)*

4. Provide the number of alternate voting members of the governing body:

*(Maximum is 2)*

5. **Regional Authorities Only** - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

*Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.*

**If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.**

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

*If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee

(or family member thereof) was an officer or direct or indirect owner?

*If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract\*?

*\*A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.*

*If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

**10.** Did the Authority pay for meals or catering during the current fiscal year?

No

*If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

**11.** Did the Authority pay for travel expenses for any employee or individual listed on Page N-4?

No

*If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

**12.** Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

- a. First class or charter travel
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

<input type="checkbox"/> No
<input type="checkbox"/> Yes
<input type="checkbox"/> No
<input type="checkbox"/> No

*If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.*

**13.** Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?

Yes

*If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).*

**14.** Did the Authority make any payments to current or former commissioners or employees for severance or termination?

*If "yes", provide explanation, including amount paid.*

No

**15.** Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?

No

*If "yes", provide explanation including amount paid.*

**16.** Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate?

No

*If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

**17.** Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

No

*If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.*

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

*Use the space below to provide clarification for any Questionnaire responses.*

#9. Employees typically receive cost of living increases unless compensated for additional duties or promotion by the Executive Director. All salaries are approved by the commissioners via a resolution.

#12. Vehicles owned by the MUA are assigned to employees during the course of business/personal use. A policy is in place where the individual is taxed on the personal use percentage and mileage/fuel usage. The following are the individuals.

Frank Pestana	Executive Director
Carlos Torres	Director of O&M
John Shaw	Sanitation Superintendant
Rob Bianco	Sanitation Supervisor

# **AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

North Bergen Municipal Utilities Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

*Complete the attached table for all persons required to be listed per #1-4 below.*

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority.
- 3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for the purposes of this schedule.

**Officer:** A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Key Employee:** An employee or independent contractor of the authority (other than a commissioner or officer) who meets  
a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and  
b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

**Highest Compensated Employee:** One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal, and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable Compensation** (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

**North Bergen Municipal Utilities Authority**  
 For the Period January 01, 2026 to December 31, 2026

Name	Title	Average Hours per Week Dedicated to Position	Position			Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	
			Commissioner	Officer	Highest Compensated Key Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Frank Pestana	Executive Director	35	x				\$ 246,563.00			\$ 56,600.00	\$ 303,163.00
2 Patricia Bartoli	Chief Financial Officer	35	x				\$ 196,085.00			\$ 28,736.00	\$ 224,821.00
3 Carlos Torres	Ass't Dir/Dir O&M	35	x				\$ 163,639.00			\$ 26,273.00	\$ 189,912.00
4 Salvatore DeSantis	Chairman	1	x				\$ 3,000.00			\$ 210.00	\$ 3,210.00
5 Frank Piazza	Vice Chairman	1	x				\$ 2,500.00			\$ 200.00	\$ 2,700.00
6 Felix Henriquez	Board Member	1	x				\$ 2,500.00			\$ 200.00	\$ 2,700.00
7 Joseph Lombardi	Board Member	1	x				\$ 2,500.00			\$ 200.00	\$ 2,700.00
8 Ted Gozinsky	Board Member	1	x				\$ 2,500.00			\$ 200.00	\$ 2,700.00
9										\$	-
10										\$	-
11										\$	-
12										\$	-
13										\$	-
14										\$	-
15										\$	-
16										\$	-
17										\$	-
18										\$	-
19										\$	-
20										\$	-
21										\$	-
22										\$	-
23										\$	-
24										\$	-
25										\$	-
26										\$	-
27										\$	-
28										\$	-
29										\$	-
30										\$	-
31										\$	-
32										\$	-
33										\$	-
34										\$	-
35										\$	-
Total:							\$ 619,287.00	\$ -	\$ 112,619.00	\$ 731,906.00	

## Schedule of Health Benefits - Detailed Cost Analysis

North Bergen Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

If no health benefits, check this box:

	# of Covered Members (Medical & Rx)			Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)			Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)						
	Proposed					Current												
	Budget	Proposed Budget	Proposed Budget			Current Year	Current Year	Current Year										
<b>Active Employees - Health Benefits - Annual Cost</b>																		
Single Coverage	27	17,004.00	459,108.00			27	16,000.00	432,000.00		27,108.00	6.3%							
Parent & Child	5	27,024.00	135,120.00			6	22,506.00	135,036.00		84.00	0.1%							
Employee & Spouse (or Partner)			-							-	-							
Family	21	39,384.00	827,064.00			25	31,000.00	775,000.00		52,064.00	6.7%							
Employee Cost Sharing Contribution (enter as negative - )			260,000.00					234,000.00		26,000.00	11.1%							
Subtotal	53		1,681,292.00			58			1,576,036.00		105,256.00	6.7%						
<b>Commissioners - Health Benefits - Annual Cost</b>																		
Single Coverage			-							-	-							
Parent & Child			-							-	-							
Employee & Spouse (or Partner)			-							-	-							
Family			-							-	-							
Employee Cost Sharing Contribution (enter as negative - )										-	-							
Subtotal			-							-	-							
<b>Retirees - Health Benefits - Annual Cost</b>																		
Single Coverage	11	14,886.00	163,746.00			10	16,000.00	160,000.00		3,746.00	2.3%							
Parent & Child			-							-	-							
Employee & Spouse (or Partner)			-							-	-							
Family	15	39,384.00	590,760.00			13	31,000.00	403,000.00		187,760.00	46.6%							
Employee Cost Sharing Contribution (enter as negative - )			(3,372.00)					(3,372.00)		-	-							
Subtotal	26		751,134.00			23			559,628.00		191,506.00	34.2%						
<b>GRAND TOTAL</b>	<b>79</b>		<b>2,432,426.00</b>			<b>81</b>			<b>2,135,664.00</b>		<b>296,762.00</b>	<b>13.9%</b>						

Is medical coverage provided by the SHBP (Yes or No)?	No
Is prescription drug coverage provided by the SHBP (Yes or No)?	No

*If no accumulated absences, check this box:*

**North Bergen Municipal Utilities Authority  
ACCUMULATED ABSENCE LIABILITY**

**North Bergen Municipal Utilities Authority  
ACCUMULATED ABSENCE LIABILITY**

**North Bergen Municipal Utilities Authority  
ACCUMULATED ABSENCE LIABILITY**

### N-6 (3) Accumulated Absence Liability

**North Bergen Municipal Utilities Authority  
ACCUMULATED ABSENCE LIABILITY**

**N-6 (TOTAL) Accumulated Absence Liability**

## Schedule of Shared Service Agreements

North Bergen Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

**If no shared services, check this box:**

*Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services*

## Schedule of Shared Service Agreements (Cont.)

North Bergen Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

*Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.*

**FISCAL YEAR 2026 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

	<b>FY 2026 Proposed Budget</b>							<b>FY 2025 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
							<b>Total All Operations</b>				
	<b>WasteWater</b>	<b>Solid Waste</b>	<b>#3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>	<b>Total All Operations</b>				
<b>REVENUES</b>											
Total Operating Revenues	\$ 19,300,000	\$ 276,594	\$ -	\$ -	\$ -	\$ -	\$ 19,576,594	\$ 18,671,171	\$ 905,423	4.8%	
Total Non-Operating Revenues	1,718,000	8,685,781	-	-	-	-	10,403,781	9,910,573	493,208	5.0%	
Total Anticipated Revenues	21,018,000	8,962,375	-	-	-	-	29,980,375	28,581,744	1,398,631	4.9%	
<b>APPROPRIATIONS</b>											
Total Administration	2,955,400	1,076,900	-	-	-	-	4,032,300	3,906,700	125,600	3.2%	
Total Cost of Providing Services	15,167,800	7,839,484	-	-	-	-	23,007,284	20,150,010	2,857,274	14.2%	
Total Principal Payments on Debt Service in Lieu of Depreciation	3,659,663	96,440	-	-	-	-	3,756,103	3,737,563	18,540	0.5%	
Total Operating Appropriations	21,782,863	9,012,824	-	-	-	-	30,795,687	27,794,273	3,001,414	10.8%	
Total Interest Payments on Debt	766,750	1,244	-	-	-	-	767,994	787,471	(19,477)	-2.5%	
Total Other Non-Operating Appropriations	570,000	-	-	-	-	-	570,000	570,000	-	-	
Total Non-Operating Appropriations	1,336,750	1,244	-	-	-	-	1,337,994	1,357,471	(19,477)	-1.4%	
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	23,119,613	9,014,068	-	-	-	-	32,133,681	29,151,744	2,981,937	10.2%	
Less: Total Unrestricted Net Position Utilized	2,101,613	51,693	-	-	-	-	2,153,306	570,000	1,583,306	277.8%	
Net Total Appropriations	21,018,000	8,962,375	-	-	-	-	29,980,375	28,581,744	1,398,631	4.9%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>											
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

## Revenue Schedule

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

	<b>FY 2026 Proposed Budget</b>						<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	<b>WasteWater</b>	<b>Solid Waste</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>			
							<b>Total All Operations</b>		
<b>OPERATING REVENUES</b>									
Service Charges									
Residential	18,000,000						\$ 18,000,000	\$ 17,400,000	\$ 600,000 3.4%
Business/Commercial								-	#DIV/0!
Industrial								-	#DIV/0!
Intergovernmental		276,594					276,594	271,171	5,423 2.0%
Other								-	#DIV/0!
Total Service Charges	18,000,000	276,594	-	-	-	-	18,276,594	17,671,171	605,423 3.4%
Connection Fees									
Residential	1,000,000						1,000,000	700,000	300,000 42.9%
Business/Commercial								-	#DIV/0!
Industrial								-	#DIV/0!
Intergovernmental								-	#DIV/0!
Other								-	#DIV/0!
Total Connection Fees	1,000,000	-	-	-	-	-	1,000,000	700,000	300,000 42.9%
Parking Fees									
Meters								-	#DIV/0!
Permits								-	#DIV/0!
Fines/Penalties								-	#DIV/0!
Other								-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)									
Interest on Delinquent Accounts	300,000						300,000	300,000	- 0.0%
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
Total Other Revenue	300,000	-	-	-	-	-	300,000	300,000	- 0.0%
Total Operating Revenues	19,300,000	276,594	-	-	-	-	19,576,594	18,671,171	905,423 4.8%
<b>NON-OPERATING REVENUES</b>									
Other Non-Operating Revenues (List)									
Recycling Grant		103,000					103,000	82,000	21,000 25.6%
NB Debt Service	118,000						118,000	118,000	- 0.0%
NB Township Contribution		8,579,781					8,579,781	8,411,550	168,231 2.0%
Recycling Reserves								-	#DIV/0!
Recycling Scrap								-	#DIV/0!
Trash Pickup		3,000					3,000	3,000	- 0.0%
Total Other Non-Operating Revenue	118,000	8,685,781	-	-	-	-	8,803,781	8,614,550	189,231 2.2%
Interest on Investments & Deposits (List)									
Interest Earned		1,600,000					1,600,000	1,296,023	303,977 23.5%
Penalties								-	#DIV/0!
Other								-	#DIV/0!
Total Interest	1,600,000	-	-	-	-	-	1,600,000	1,296,023	303,977 23.5%
Total Non-Operating Revenues	1,718,000	8,685,781	-	-	-	-	10,403,781	9,910,573	493,208 5.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 21,018,000</b>	<b>\$ 8,962,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,980,375</b>	<b>\$ 28,581,744</b>	<b>\$ 1,398,631 4.9%</b>

## Prior Year Adopted Revenue Schedule

### North Bergen Municipal Utilities Authority

#### FY 2025 Adopted Budget

	WasteWater	Solid Waste	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	17,400,000						\$ 17,400,000
Business/Commercial							-
Industrial							-
Intergovernmental							271,171
Other							-
Total Service Charges	17,400,000	271,171	-	-	-	-	17,671,171
<i>Connection Fees</i>							
Residential	700,000						700,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	700,000	-	-	-	-	-	700,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Int Interest on Delinquent	300,000						300,000
Total Other Revenue	300,000	-	-	-	-	-	300,000
Total Operating Revenues	18,400,000	271,171	-	-	-	-	18,671,171
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Recycling Grant		82,000					82,000
NB Debt Service	118,000						118,000
NB Township Contribution		8,411,550					8,411,550
Recycling Reserves							-
Recycling Scrap							-
Trash Pickup		3,000					3,000
Other Non-Operating Revenues	118,000	8,496,550	-	-	-	-	8,614,550
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	1,236,460	59,563					1,296,023
Penalties							-
Other							-
Total Interest	1,236,460	59,563	-	-	-	-	1,296,023
Total Non-Operating Revenues	1,354,460	8,556,113	-	-	-	-	9,910,573
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 19,754,460</b>	<b>\$ 8,827,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,581,744</b>

## Appropriations Schedule

North Bergen Municipal Utilities Authority  
For the Period: January 01, 2026 to December 31, 2026

	<b>FY 2026 Proposed Budget</b>						<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>		
	<b>WasteWter</b>	<b>Solid Waste</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>OPERATING APPROPRIATIONS</b>										
Administration - Personnel										
Salary & Wages	\$ 991,500	\$ 297,000					\$ 1,288,500	\$ 1,245,000	\$ 43,500	3.5%
Fringe Benefits	613,500	525,000					1,138,500	1,128,500	10,000	0.9%
Total Administration - Personnel	1,605,000	822,000	-	-	-	-	2,427,000	2,373,500	53,500	2.3%
Administration - Other (List)										
Miscellaneous Administration*	1,350,400	254,900					1,605,300	1,533,200	72,100	4.7%
Total Administration - Other	1,350,400	254,900	-	-	-	-	1,605,300	1,533,200	72,100	4.7%
Total Administration	2,955,400	1,076,900	-	-	-	-	4,032,300	3,906,700	125,600	3.2%
Cost of Providing Services - Personnel										
Salary & Wages	1,564,000	2,370,000					3,934,000	3,650,000	284,000	7.8%
Fringe Benefits	1,373,700	1,278,500					2,652,200	2,563,500	88,700	3.5%
Total COPS - Personnel	2,937,700	3,648,500	-	-	-	-	6,586,200	6,213,500	372,700	6.0%
Cost of Providing Services - Other (List)										
Miscellaneous COPS*	12,230,100	4,190,984					16,421,084	13,936,510	2,484,574	17.8%
Total COPS - Other	12,230,100	4,190,984	-	-	-	-	16,421,084	13,936,510	2,484,574	17.8%
Total Cost of Providing Services	15,167,800	7,839,484	-	-	-	-	23,007,284	20,150,010	2,857,274	14.2%
Total Principal Payments on Debt Service in Lieu of Depreciation										
3,659,663	96,440	-	-	-	-	-	3,756,103	3,737,563	18,540	0.5%
Total Operating Appropriations	21,782,863	9,012,824	-	-	-	-	30,795,687	27,794,273	3,001,414	10.8%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt										
Operations & Maintenance Reserve	766,750	1,244	-	-	-	-	767,994	787,471	(19,477)	-2.5%
Renewal & Replacement Reserve										
Municipality/County Appropriation										
Other Reserves										
570,000							570,000	570,000	-	0.0%
Total Non-Operating Appropriations	1,336,750	1,244	-	-	-	-	1,337,994	1,357,471	(19,477)	-1.4%
<b>TOTAL APPROPRIATIONS</b>										
23,119,613	9,014,068	-	-	-	-	-	32,133,681	29,151,744	2,981,937	10.2%
<b>ACCUMULATED DEFICIT</b>										
23,119,613	9,014,068	-	-	-	-	-	32,133,681	29,151,744	2,981,937	10.2%
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation										
Other										
570,000	-	-	-	-	-	-	570,000	570,000	-	0.0%
Total Unrestricted Net Position Utilized	1,531,613	51,693	-	-	-	-	1,583,306	-	1,583,306	#DIV/0!
<b>TOTAL NET APPROPRIATIONS</b>										
\$ 21,018,000	\$ 8,962,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,980,375	\$ 28,581,744	\$ 1,398,631	4.9%

\* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations      \$ 1,089,143.15      \$ 450,641.20      \$ -      \$ -      \$ -      \$ -      \$ 1,539,784.35

# **AUTHORITY PROPOSED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

## North Bergen Municipal Utilities Authority

**For the Period: January 01, 2026 to December 31, 2026**

*Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"*

# **AUTHORITY PROPOSED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

## North Bergen Municipal Utilities Authority

**For the Period: January 01, 2026 to December 31, 2026**

*Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"*

# **AUTHORITY PROPOSED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

## North Bergen Municipal Utilities Authority

**For the Period: January 01, 2026 to December 31, 2026**

**Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"**

## Prior Year Adopted Appropriations Schedule

### North Bergen Municipal Utilities Authority

#### FY 2025 Adopted Budget

	WasteWater	Solid Waste	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 958,000	\$ 287,000					\$ 1,245,000
Fringe Benefits	613,500	515,000					1,128,500
Total Administration - Personnel	1,571,500	802,000	-	-	-	-	2,373,500
<i>Administration - Other (List)</i>							
Miscellaneous Administration*	1,282,400	250,800					1,533,200
Total Administration - Other	1,282,400	250,800	-	-	-	-	1,533,200
Total Administration	2,853,900	1,052,800	-	-	-	-	3,906,700
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,350,000	2,300,000					3,650,000
Fringe Benefits	1,339,000	1,224,500					2,563,500
Total COPS - Personnel	2,689,000	3,524,500	-	-	-	-	6,213,500
<i>Cost of Providing Services - Other (List)</i>							
Miscellaneous COPS*	9,784,210	4,152,300					13,936,510
Total COPS - Other	9,784,210	4,152,300	-	-	-	-	13,936,510
Total Cost of Providing Services	12,473,210	7,676,800	-	-	-	-	20,150,010
Total Principal Payments on Debt Service in Lieu of Depreciation	3,642,351	95,212	-	-	-	-	3,737,563
Total Operating Appropriations	18,969,461	8,824,812	-	-	-	-	27,794,273
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	784,999	2,472	-	-	-	-	787,471
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation		570,000					570,000
Other Reserves							-
Total Non-Operating Appropriations	1,354,999	2,472	-	-	-	-	1,357,471
<b>TOTAL APPROPRIATIONS</b>	<b>20,324,460</b>	<b>8,827,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,151,744</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>20,324,460</b>	<b>8,827,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,151,744</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	570,000	-	-	-	-	-	570,000
Other							-
Total Unrestricted Net Position Utilized	570,000	-	-	-	-	-	570,000
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 19,754,460</b>	<b>\$ 8,827,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,581,744</b>

\* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations      \$ 948,473.05      \$ 441,240.60      \$ -      \$ -      \$ -      \$ -      \$ 1,389,713.65

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

## North Bergen Municipal Utilities Authority

## FY 2025 Adopted Budget

*Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"*

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

## North Bergen Municipal Utilities Authority

## FY 2025 Adopted Budget

*Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"*

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

## North Bergen Municipal Utilities Authority

## FY 2025 Adopted Budget

*Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"*

## Debt Service Schedule - Principal

North Bergen Municipal Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>										Total Principal Outstanding			
		FY 2025 (Adopted Budget)		FY 2026 (Proposed Budget)		2027		2028		2029					
<i>WasteWater</i>															
NJEIT Sewer Revenue Bonds/2008		\$ 3,218,241 424,110		\$ 3,261,153 398,510		\$ 3,294,835 378,573		\$ 1,083,052 355,790		\$ 1,088,151 337,230		\$ 976,772 318,800	\$ 968,944 301,900	\$ 12,453,445 693,920	\$ 23,126,352 2,784,723
Total Principal															
		3,642,351		3,659,663		3,673,408		1,438,842		1,425,381		1,295,572	1,270,844	13,147,365	25,911,075
<i>Solid Waste</i>															
Trucks			95,212		96,440									96,440	
Total Principal			95,212		96,440									96,440	
<i>Operation #3</i>															
Total Principal			-		-										
<i>Operation #4</i>															
Total Principal			-		-										
<i>Operation #5</i>															
Total Principal			-		-										
<i>Operation #6</i>															
Total Principal			-		-										
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 3,737,563</b>		<b>\$ 3,756,103</b>		<b>\$ 3,673,408</b>		<b>\$ 1,438,842</b>		<b>\$ 1,425,381</b>		<b>\$ 1,295,572</b>	<b>\$ 1,270,844</b>	<b>\$ 13,147,365</b>	<b>\$ 26,007,515</b>

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

	<i>Moody's</i>	<i>Fitch</i>	<i>Standard &amp; Poors</i>
Bond Rating			
Year of Last Rating			

## Debt Service Schedule - Principal (Detail Page)

North Bergen Municipal Utilities Authority

## Debt Service Schedule - Interest

North Bergen Municipal Utilities Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>										Total Interest Payments Outstanding		
	FY 2025 (Adopted Budget)		FY 2026 (Proposed Budget)		2027		2028		2029		2030		
<i>WasteWater</i>													
NJEIT Sewer Revenue Bonds/2008	\$ 204,109	\$ 165,260	\$ 601,490	\$ 626,426	\$ 124,560	\$ 81,907	\$ 74,705	\$ 67,102	\$ 59,850	\$ 444,624	\$ 1,018,008		
Total Interest Payments	580,890				644,210	662,770	681,200	698,100	2,301,080		6,215,276		
	784,999		766,750		750,986	726,117	737,475	748,302	757,950	2,745,704		7,233,284	
<i>Solid Waste</i>													
Trucks		2,472				1,244						1,244	
Total Interest Payments		2,472				1,244						1,244	
<i>Operation #3</i>													
Total Interest Payments		-				-						-	
<i>Operation #4</i>													
Total Interest Payments		-				-						-	
<i>Operation #5</i>													
Total Interest Payments		-				-						-	
<i>Operation #6</i>													
Total Interest Payments		-				-						-	
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 787,471</b>	<b>\$ 767,994</b>			<b>\$ 750,986</b>	<b>\$ 726,117</b>	<b>\$ 737,475</b>	<b>\$ 748,302</b>	<b>\$ 757,950</b>	<b>\$ 2,745,704</b>	<b>\$ 7,234,528</b>		

## Debt Service Schedule - Interest (Detail Page)

North Bergen Municipal Utilities Authority

## Net Position Reconciliation

North Bergen Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	<b>FY 2026 Proposed Budget</b>						<b>Total All Operations</b>
	<b>WasteWATER</b>	<b>Solid Waste</b>	<b>#3</b>	<b>#4</b>	<b>#5</b>	<b>#6</b>	
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>							
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 60,920,082	\$ (19,695,541)					\$ 41,224,541
Less: Restricted for Debt Service Reserve (1)	38,516,483	554,238					39,070,721
Less: Other Restricted Net Position (1)			4,070,422				-
Total Unrestricted Net Position (1)		18,333,177	(20,249,779)	-	-	-	4,070,422
Less: Designated for Non-Operating Improvements & Repairs							(1,916,602)
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,244,294	3,423,462					6,667,756
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	21,672,119	22,868,973					44,541,092
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	<b>43,249,590</b>	<b>6,042,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,292,246</b>
Unrestricted Net Position Utilized to Balance Proposed Budget	1,531,613	51,693	-	-	-	-	1,583,306
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	570,000	-	-	-	-	-	570,000
Total Unrestricted Net Position Utilized in Proposed Budget	2,101,613	51,693	-	-	-	-	2,153,306
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	<b>\$ 41,147,977</b>	<b>\$ 5,990,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,138,940</b>

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County      \$ 1,089,143    \$ 450,641    \$ -    \$ -    \$ -    \$ -    \$ 1,539,784

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

# **FISCAL YEAR 2026**

**North Bergen Municipal Utilities Authority**

(Authority Name)

**2026 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## North Bergen Municipal Utilities Authority

(Authority Name)

**Fiscal Year: January 01, 2026 to December 31, 2026**

*Check the box for the applicable statement below:*

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the North Bergen Municipal Utilities Authority, on November 12, 2025.

It is hereby certified that the governing body of the North Bergen Municipal Utilities Authority have elected NOT to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the North Bergen Municipal Utilities for the following reason(s):

<b>Officer's Signature:</b>	mhernandez@nbmua.com
<b>Name:</b>	Maria I Hernandez
<b>Title:</b>	Secretary
<b>Address:</b>	6200 Tonnelle Ave North Bergen, NJ 07047
<b>Phone Number:</b>	201-422-0100
<b>Fax Number:</b>	201-422-0755
<b>E-mail Address:</b>	mhernandez@nbmua.com

# 2026 CAPITAL BUDGET/PROGRAM MESSAGE

North Bergen Municipal Utilities Authority

**Fiscal Year: January 01, 2026 to December 31, 2026**

*Answer all questions below using the space provided.*

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

Yes

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

NJEIT/Rate Increase

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

# Proposed Capital Budget

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
<i>WasteWater</i>					
Central CSO	\$ 12,000,000			\$ 12,000,000	
Woodcliff WW Treatment	20,000,000			20,000,000	
Trucks	1,300,000			1,300,000	
Sewer System	40,000,000			40,000,000	
Total	<u>73,300,000</u>			<u>73,300,000</u>	
<i>Solid Waste</i>					
Trucks	700,000			\$ 700,000	
Total	<u>700,000</u>			<u>700,000</u>	
<i>Operation #3</i>					
Total	<u>-</u>			<u>-</u>	
<i>Operation #4</i>					
Total	<u>-</u>			<u>-</u>	
<i>Operation #5</i>					
Total	<u>-</u>			<u>-</u>	
<i>Operation #6</i>					
Total	<u>-</u>			<u>-</u>	
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b><u>\$ 74,000,000</u></b>			<b>\$ 74,000,000</b>	

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please utilize the additional pages. Input total amount of all projects for the operation on single line and enter "See Additional Pages" instead of project description.

## Proposed Capital Budget

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

**North Bergen Municipal Utilities Authority**  
 For the Period: January 01, 2026 to December 31, 2026

Estimated Total Cost	\$0	<i>Funding Sources</i>				
		Renewal & Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>TOTAL THIS PAGE ONLY</b>	<b>\$0</b>	\$	- \$	- \$	- \$	- \$

## Proposed Capital Budget

**North Bergen Municipal Utilities Authority**  
 For the Period: January 01, 2026 to December 31, 2026

Estimated Total Cost	\$0	<i>Funding Sources</i>				
		Renewal & Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>TOTAL ALL DETAIL PAGES</b>	<b><u>\$74,000,000</u></b>	\$	- \$	- \$ 74,000,000	\$ -	- \$ -

# 5 Year Capital Improvement Plan

North Bergen Municipal Utilities Authority  
For the Period: January 01, 2026 to December 31, 2026

		<i>Fiscal Year Ending in</i>					
	<u>Estimated Total Cost</u>	<u>FY 2026 (Proposed Budget)</u>	2027	2028	2029	2030	2031
<i>WasteWater</i>							
Central CSO	\$ 12,000,000	\$ 12,000,000					
Woodcliff WW Treatment	20,000,000	20,000,000					
Trucks	1,300,000	1,300,000					
Sewer System	40,000,000	40,000,000					
Total	<u>73,300,000</u>	<u>73,300,000</u>	-	-	-	-	-
<i>Solid Waste</i>							
Trucks	700,000	700,000					
	-	-					
	-	-					
	-	-					
Total	<u>700,000</u>	<u>700,000</u>	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
<b>TOTAL</b>	<b><u>\$ 74,000,000</u></b>	<b>\$ 74,000,000</b>	<b>\$ -</b>				

## 5 Year Capital Improvement Plan

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

## 5 Year Capital Improvement Plan

North Bergen Municipal Utilities Authority  
For the Period: January 01, 2026 to December 31, 2026

Estimated Total Cost	FY 2026 (Proposed Budget)	<i>Fiscal Year Ending in</i>				
		2027	2028	2029	2030	2031
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 5 Year Capital Improvement Plan

**North Bergen Municipal Utilities Authority**  
 For the Period: January 01, 2026 to December 31, 2026

Estimated Total Cost	FY 2026 (Proposed Budget)	<i>Fiscal Year Ending in</i>				
		2027	2028	2029	2030	2031
<b>TOTAL ALL DETAIL PAGES</b>	<b>\$ 74,000,000</b>	<b>\$ 73,300,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 5 Year Capital Improvement Plan Funding Sources

## North Bergen Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

		Funding Sources					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
WasteWater		\$ -					
			-				
			-				
			-				
			-				
Total		-	-	-	-	-	
Solid Waste							
			-				
			-				
			-				
			-				
Total		-	-	-	-	-	
Operation #3							
			-				
			-				
			-				
			-				
Total		-	-	-	-	-	
Operation #4							
			-				
			-				
			-				
			-				
Total		-	-	-	-	-	
Operation #5							
			-				
			-				
			-				
			-				
Total		-	-	-	-	-	
Operation #6							
			-				
			-				
			-				
			-				
Total		-	-	-	-	-	
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Total 5 Year Plan per CB-4		\$ 74,000,000					
Balance check		(74,000,000)	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

00) If amount is other than zero, verify that projects listed above match projects listed on CB-4.

## 5 Year Capital Improvement Plan Funding Sources

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

Estimated Total Cost	Funding Sources				
	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -

## 5 Year Capital Improvement Plan Funding Sources

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

## 5 Year Capital Improvement Plan Funding Sources

**North Bergen Municipal Utilities Authority**  
For the Period: January 01, 2026 to December 31, 2026

Estimated Total Cost	Funding Sources				
	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$ -	\$ -	\$ -	\$ -	\$ -

**TOTAL ALL DETAIL PAGES**

**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: North Bergen Municipal Utilities Authority Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

--

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

November 12,2026  
Date

mhernandez@nbmua.com  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

